

LEGISLATIVE BILL 235

Approved by the Governor April 30, 2003

Introduced by Maxwell, 9

AN ACT relating to cities of the metropolitan class; to amend section 14-548, Reissue Revised Statutes of Nebraska; to change provisions relating to appeals of special assessments; to harmonize provisions; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. Section 14-548, Reissue Revised Statutes of Nebraska, is amended to read:

14-548. Any person who has filed a written complaint before ~~said~~ the board pursuant to section 14-547 shall have the right to appeal to the district court of the county within which such city is located, by filing a good and sufficient bond in the sum of not less than fifty dollars and not more than double the amount of the assessment complained of, conditioned for the faithful prosecution of such appeal, and if the judgment of special assessment is sustained, to pay the amount of such judgment, interest, and costs. Such bond shall be approved and appeal taken as specified in section 14-813. The district court shall hear the appeal as in equity and without a jury and determine anew all questions raised before the city. If the court finds such assessment to be valid, it shall render a decree for the amount of the assessment, interest, and costs, and declare the same a lien upon the lots or lands so assessed. If the court finds that the tax is invalid it shall order a relevy of such assessment or enter such decree as may be just and equitable.

Sec. 2. Original section 14-548, Reissue Revised Statutes of Nebraska, is repealed.